

**FALL RIVER COUNTY APPROVED COMMISSION MINUTES AND THE  
CONSOLIDATED BOARD OF EQUALIZATION MINUTES OF APRIL 26, 2022**

The Fall River Board of County Commissioners met in regular session on April 26, 2022. Present: Joe Allen, Les Cope, Joe Falkenburg, Heath Greenough, Deb Russell and Sue Ganje, Auditor.

The Pledge of Allegiance was given, and the meeting called to order at 9:00 a.m.

The agenda was reviewed for conflicts; none were noted. ALL MOTIONS RECORDED IN THESE MINUTES WERE PASSED BY UNANIMOUS VOTE, UNLESS OTHERWISE STATED. The full context of the meeting can be found on the county website under Commissioners at <http://fallriver.sdcounties.org>, or, under Fall River County Commission, SD at <http://www.YouTube.com>.

A letter of support for the United Ranchers Co-op in Fall River was reviewed and will be mailed.

Motion made by Russell, seconded by Cope, to table the letter to the Governor on a tax remedy solution until more research could be done.

Motion made by Russell, seconded by Allen, to approve a letter to the Forest Service and Lawrence County Commissioner and authorize the Chairman to sign.

Public comment was heard from Jeannine Lecy about the dust on Shep's Canyon Road, and noted that Game, Fish and Parks is asking for a fire danger sign to be put up at the start and end of that road. Lecy has also talked to Highway Superintendent Randy Seiler about installing no litter signs at the beginning and end of that road. Lily Heidebrink informed the board that the factors to be applied to the pay '23 values will be .85 for ag and .919 for non-ag. After the fair market value of the property has been determined, the DOR determines an equalization factor annually for agricultural and nonagricultural properties for each county. SD laws require the property to be equalized to 85% for property tax purposes. Here are two examples: If the county is at 100% fair market value, the equalization factor is 0.85. If a county falls below the 85% rule, a factor above 1.0 may be applied. The equalization factor is the multiplier that converts assessed value into taxable value.

Motion made by Russell, seconded by Allen to adjourn as the Board of County Commissioners at 9:05 a.m. The Board reconvened as the Consolidated Board of Equalization.

Patrick Ginsbach, Attorney, met with the board, representing Jeffrey and Suzanne Davidson, and Wes and Mary Davidson. Ginsbach spoke of land values being too high in relation to the productivity of the land, and documents were reviewed. Motion made by Russell, seconded by Allen, to make no change to the agriculture land values as follows: Jeffrey & Suzanne Davidson, parcel #06000-01208-032-00, 480.360 acres, value to remain at \$188,100, plus Ag building, value of \$32,380, total of \$220,480, # 2022-16, as per the Director of Equalization's recommendation;

Wes and Mary Davidson, parcel #06000-01208-021-00, 640.880 acres, value to remain at \$127,330, plus Ag building, value of \$45,750 (10,000 exemption), total of \$163,080; and parcel #06000-01208-031-00, 160.440 acres, value to remain at \$91,800.00, 2022-16A, as per the Director of Equalization's recommendation. The Board encouraged the Davidson's to all appeal to the state.

Glen Denton met with the board, representing himself and Esther, to discuss high property values. Motion made by Russell, seconded by Greenough, to make no change and leave the land value at \$33,250.00 and residence value at \$82,240.00, #2022-17, parcel 75430-00100-006-00, as per the Director of Equalization's recommendation. The board advised Denton to apply for the Veteran's exemption, if qualifies, the board will review the paperwork for a possible abatement.

Jim Kent met with the board, representing himself and Wila, to discuss their property value doubling. Motion made by Allen, seconded by Cope, to decrease the value to \$43,160.00, to compensate for being charged for central air conditioning, #2022-18, parcel 21000-00806-152-99. The Director of Equalization's office will bring back an abatement for the years that Kent was charged for central air.

Penny Hanna (via phone) met with the board to discuss property values being too high. Motion made by Allen, seconded by Russell, to make no change and leave the values at the land value of \$76,600.00 and the residence value of \$69,400.00, as per the Director of Equalization's recommendation, #2022-19, parcel 651000-00100-001-00.

Motion made by Greenough, seconded by Allen, to adjourn as a County Board of Equalization at 11:00 a.m.

/s/Joe Falkenburg  
Joe Falkenburg, Chairman  
Board of Fall River County Commissioners

ATTEST:  
/s/Sue Ganje, Auditor  
Fall River County Auditor